

PUBLICIS GROUPE S.A.

Statutory Auditors' report on the issue of ordinary shares and/or marketable securities for certain categories of beneficiaries with cancellation of preferential subscription rights

(Combined general meeting – May 27, 2026 – Resolution 21)

This is a free translation into English of the statutory auditors' report issued in the French language and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

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(Combined general meeting – May 27, 2026 – Resolution 21)

PUBLICIS GROUPE S.A.

133, avenue des Champs Elysées
75008 Paris

To the annual general meeting,

In our capacity as statutory auditors of your Company and pursuant to the provision of articles L. 228-92 and L. 225-135 and seq. of the French Commercial Code (*Code de commerce*), we hereby present our report on the proposal to authorize to the Board of Directors, to decide whether to proceed with the issuance of ordinary shares and/or marketable securities governed by articles L. 228-92 paragraph 1 or L. 228-93 paragraphs 1 and 3 of the French Commercial Code (*Code de commerce*), giving access by all means, immediately or in the future, at any time or at a predetermined date to ordinary shares to be issued by the Company or, as applicable, one of its direct or indirect subsidiaries, with cancellation of preferential subscription rights, reserved to persons meeting the criteria of the categories (or of one of the categories) set forth below, an operation upon which you are called to vote.

This issue is reserved to the following categories of beneficiaries:

- a) Employees and Corporate Officers, or some of the aforesaid, of Group companies that are affiliated with the Company, as defined by article L. 225-180 of the French Commercial Code (*Code de commerce*) and article L. 3344-1 of the French Labour Code (*Code du travail*), and whose registered offices are located outside France; and/or
- b) Undertakings for Collective Investment in Transferable Securities (UCITS) or other French or foreign employee shareholding entities, whether or not they are established as a legal entity, that invest in the Company's securities and whose unit holders or shareholders are persons referred to in subsection a) of this paragraph; and/or
- c) Any bank or bank subsidiary acting at the Company's request for the purpose of setting up a shareholding or savings plan for the benefit of the persons referred to in subsection a) of this paragraph, provided that the subscription by the party authorized pursuant to this resolution enable the employees of foreign subsidiaries to benefit from employee shareholding or savings plans with financial advantages equivalent to those available to other employees of the Group.

The maximum nominal amount of share capital increases that may result from this issue immediately or in the future, pursuant to this resolution, amounts to € 2,800,000, it being specified that this maximum amount applies to the share capital increases that may be carried out pursuant to this resolution and under the 20th resolution.

The maximum nominal amount of share capital increases that may be carried out pursuant to this resolution will be set against the total maximum amount of € 30,000,000 provided for in paragraph 2 of the 12th resolution submitted to this meeting or, if applicable, set against any total maximum amount stipulated in a resolution of similar nature that might succeed the aforesaid resolution whilst this delegation of authority remains in force.

Your Board of Directors proposes, on the basis of its report, that you delegate to it, or to the Board of Directors where applicable, for a period of 18 months, the authorization to decide on whether to proceed with an issue and proposes to cancel your preferential subscription rights to the marketable securities to be issued. If applicable, it shall determine the final issuing conditions of this operation.

It is the responsibility of the Board of Directors to prepare a report in accordance with articles R. 225-113 and seq. of the French Commercial Code (*Code de commerce*). Our role is to report on the fairness of the financial information taken from the financial statements, on the proposed cancellation of preferential subscription rights and on other information relating to the share issue provided in this report.

We conducted the work we deemed necessary in accordance with the professional standards issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement. Our work consisted in verifying the content of the Board of Directors' report in respect of this operation and the terms and conditions for determining the share issue price.

Subject to a subsequent examination of the conditions for the proposed increase in capital, we have nothing to report on the methods used for determining the share price provided in the Board of Directors' report.

As the final conditions for the issue have not yet been determined, we cannot report on these conditions, and, consequently, on the proposed cancellation of preferential subscription rights.

In accordance with article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a further report, if necessary, when your Board of Directors, makes use of this delegation in the event of the issue of shares or securities which are equity securities giving access to other equity securities and in the event of the issue of securities giving access to equity securities to be issued.

Neuilly-sur-Seine and Paris-La-Défense, April 30, 2026

French original signed by

The Statutory Auditors

PricewaterhouseCoopers Audit

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Anne-Claire Ferrié

Romain Dumont

Marie Guillemot

Nicolas Poncet